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No. 1245

LAW AND PARLIAMENTARY AFFAIRS SECRETARIAT

Notification No. LAW 52 LGN 77

Bangalore, dated 14th September 1978

Ordered that the **Karnataka Motor Vehicles Taxation (Amendment) Act, 1978** which received the assent of the Governor on the Thirteenth day of September 1978, be published as Karnataka Act No. 19 of 1978 in the *Karnataka Gazette* for general information.

KARNATAKA ACT No. 19 OF 1978

(First published in the Karnataka Gazette *Extraordinary on the Fifteenth day of September* 1978)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1978.

(Received the assent of the Governor on the Thirteenth day of September 1978)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

WHEREAS it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;

BE it enacted by the Karnataka State Legislature in the Twenty-ninth year of the Republic of India as follows:-

1. Short title, commencement and duration.— (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of July 1972 and shall remain in force upto and inclusive of the 30th day of June 1976.

2. Amendment of the Schedule.—In part 'A' of the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957),—

(i) in item 4, for the word, figures and letter "item 4A", the words, figures and letters "items 4A and 6A" shall be substituted;

(ii) in item 4A, for the words "Motor Vehicles plying for hire or reward", the words, figures and letters "Motor vehicles other than those referred to under item 6A plying for hire or reward" shall be substituted.

(iii) after item 6, the following item shall be inserted, namely :-

"6A.	Motor Vehicles owned by Industrial Undertakings exclusively

used for conveyance of their employees from their residence to their factories and vice-versa and permitted to carry more than five persons excluding the driver :

for every passenger which the vehicle is permitted to carry 100.00 150.00"

3. Validation.—(1) Notwithstanding anything contained in any judgment, decree or order of any court, the levy or collection of any tax made or purported to have been made under items 4A of Part A of the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) shall be deemed to be as valid and effective as if such levy or collection had been made under the relevant provisions of the said Act as amended by this Act and accordingly,—

(*a*) no suit or other proceedings shall be maintained or continued in any court for the refund of any such tax ; and

(*b*) no court shall enforce any decree or order directing the refund of any such tax.

(2) For the removal of doubts it is hereby declared that nothing under sub-section (1) shall be construed as preventing any person,—

(*a*) from questioning, in accordance with the provisions of the principal Act as amended by this Act, the levy or collection of tax referred to in sub-section (1) ; or

(*b*) from claiming refund of any excess of amount paid by him by way of tax under the principal Act as amended by this Act.

By Order and in the name of the Governor of Karnataka,

K. R. CHAMAYYA,
Draftsman and Ex-Officio
Additional Secretary to Government,
Department of Law and Parliamentary Affairs.

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